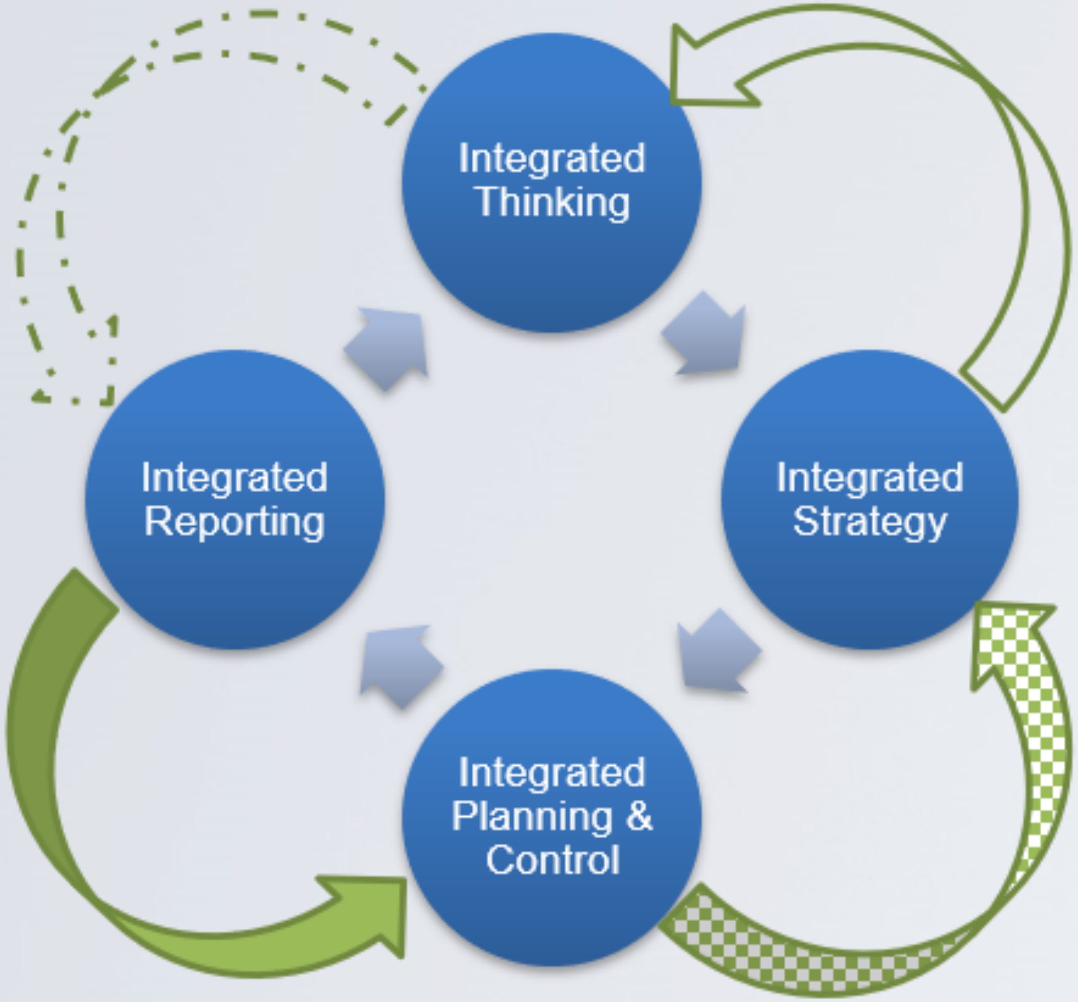
CSRD in de praktijk – Van strategie naar rapportage

Prof dr ir André Nijhof

Van strategie naar rapportage



Based on: Eccles, Robert G., and Michael Krzus. One Report: Integrated Reporting for a Sustainable Strategy. New York: John Wiley & Sons, 2010

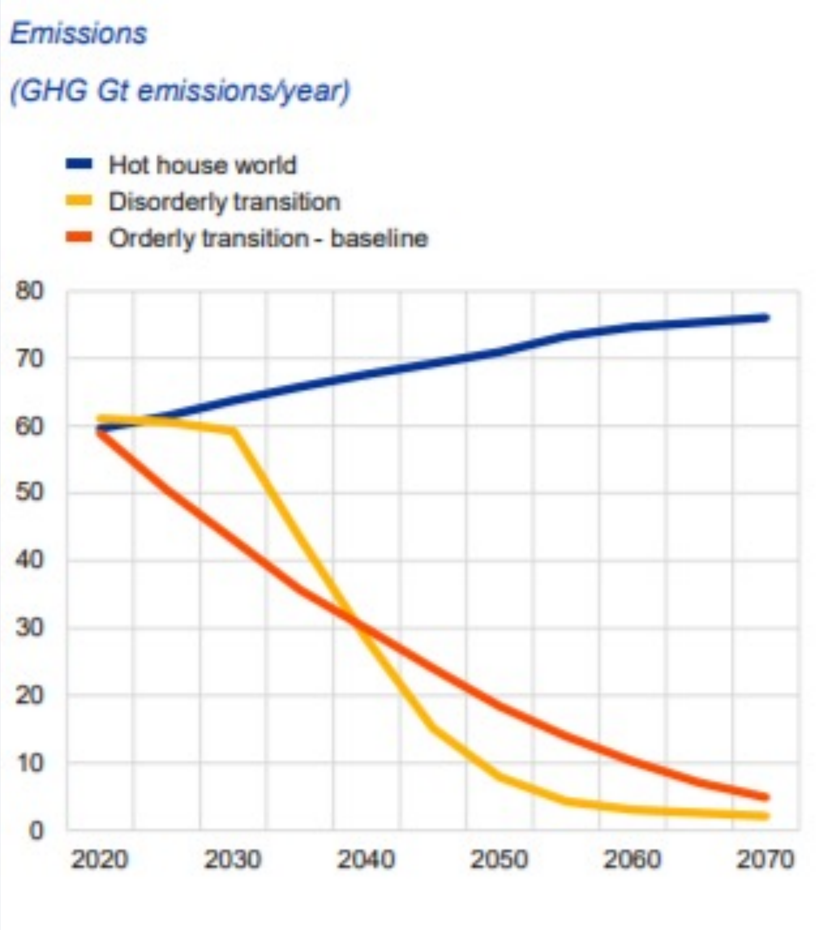
Integrated thinking at EU level: Building the worlds most sustainable (financial) system


EU ramps up legislative work on sustainable corporate governance

Action Plan items on directors duties and supply chain oversight could make it onto statute book

Transition scenarios

- Hot house world is current policy: + 3,5 degrees
- Disorderly transition: shocks to the system, emission price 700 USD
- Covid GDP loss is 4,5%
- Equals 3.94 trillion U.S. dollars of lost economic output
- Climate GDP loss is 5 times higher



Background EU Green Deal

We need 350 billion Euros **extra each year** to reach that target

That equals the total spend of The Netherlands

We need 130 billion extra each year to reach the other env goals

If our move towards sustainability is disorderly: financial shock

We can not do this without the private sector

We need to shift the system

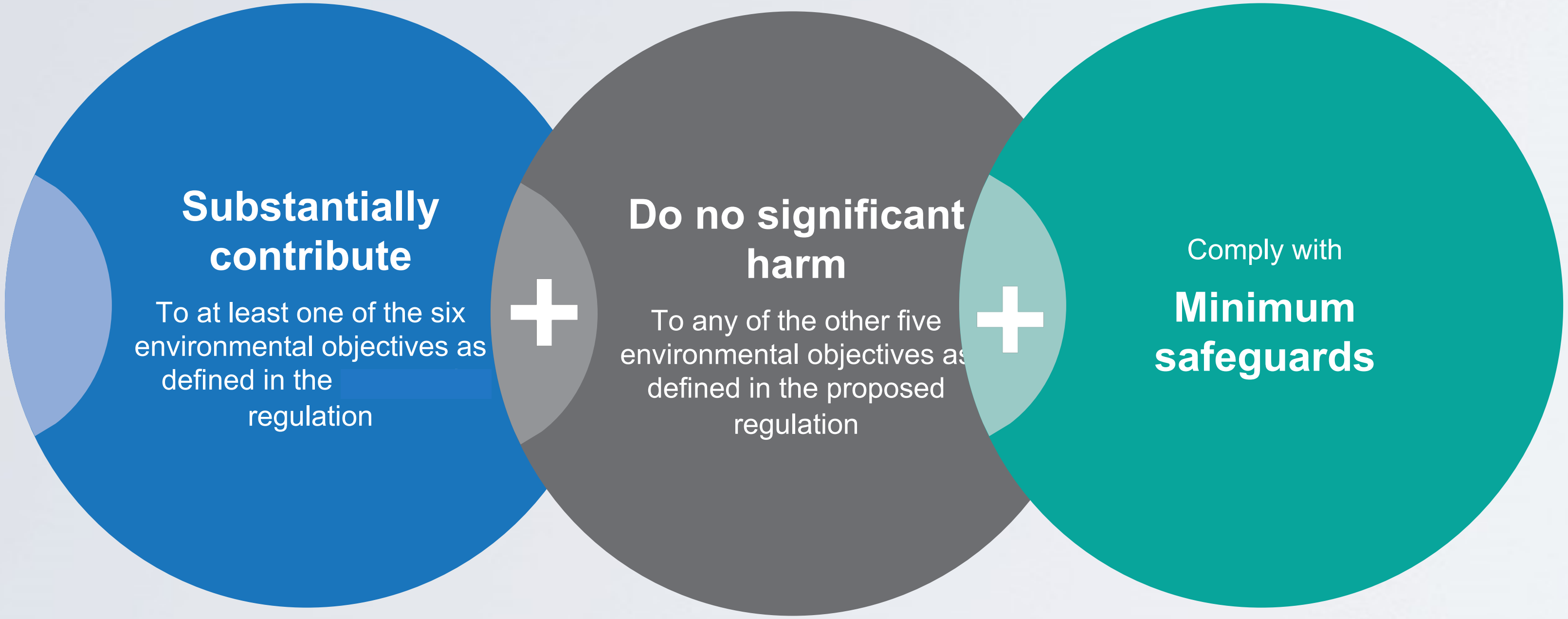
Building blocks for a sustainable system

European Single Access Point

Taxonomy is crucial

Setup of the Taxonomy

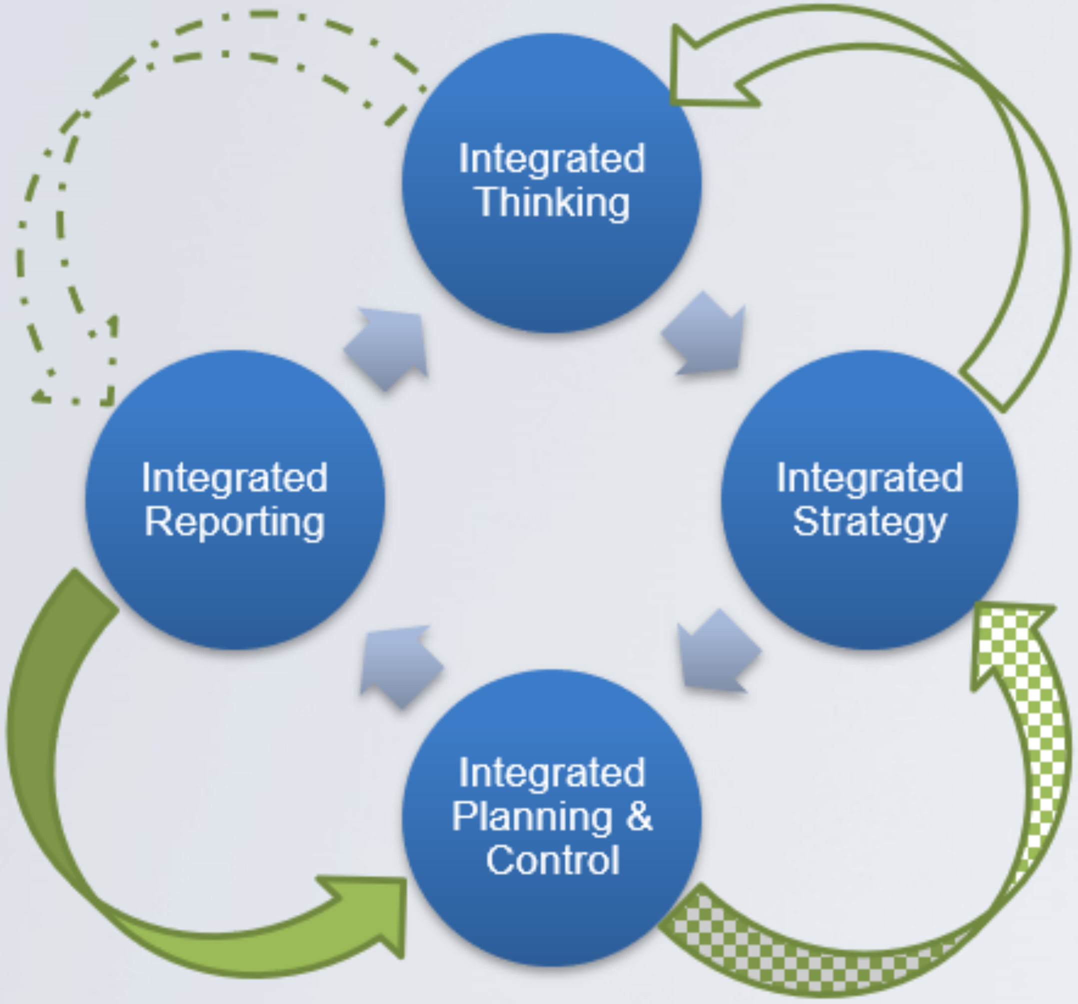
- **Science-based**
- Leverage existing work
- Dynamic
- **Capex & opex**
- Easy to use



Minimum Safeguards = UN Guiding Principles and OECD Guidelines

We gaan van een tijdperk met meningen over duurzaamheid naar een tijdperk met data over duurzaamheid.

Van strategie naar rapportage



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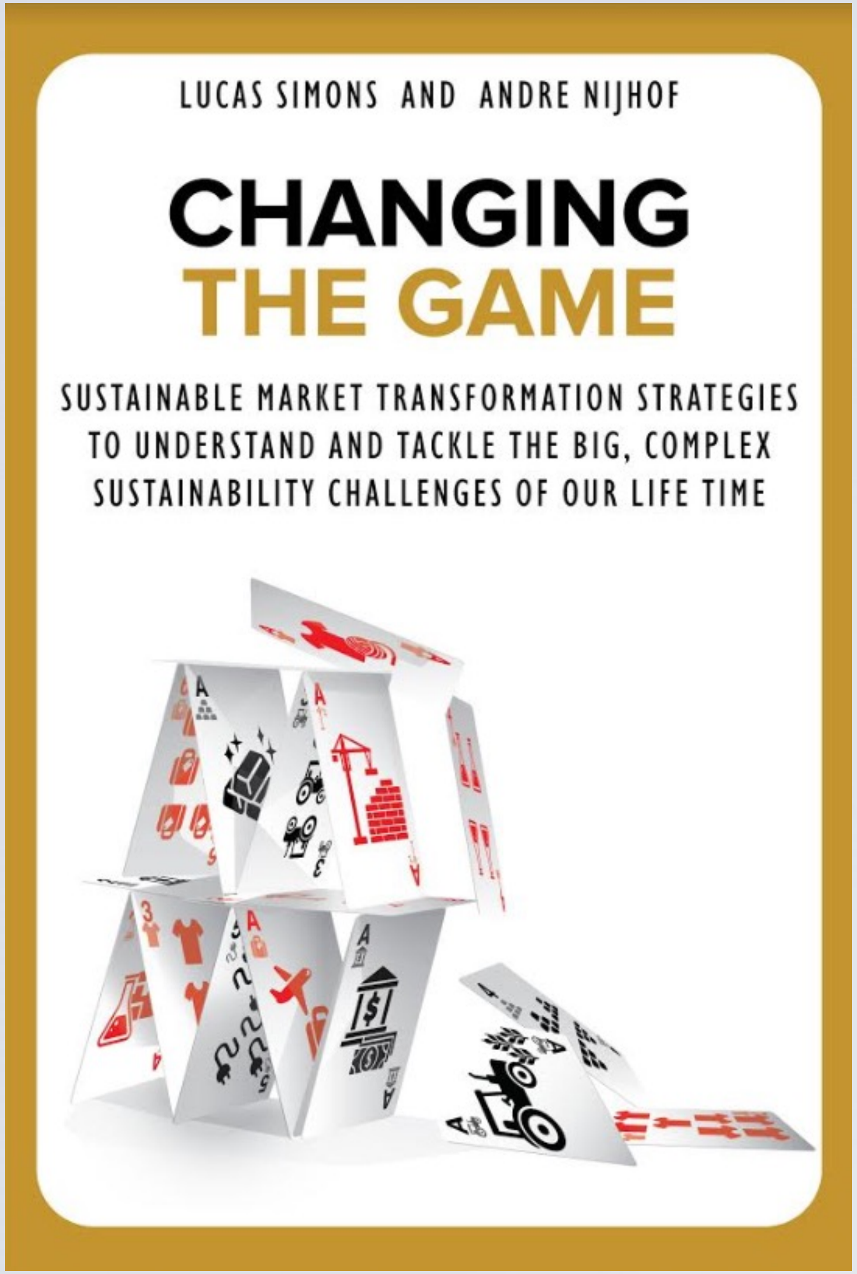

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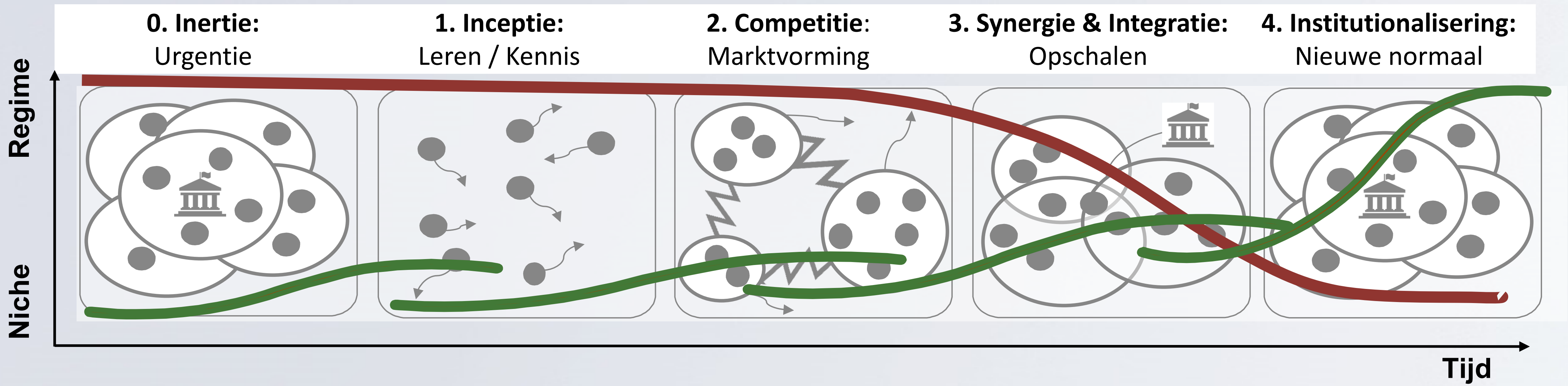
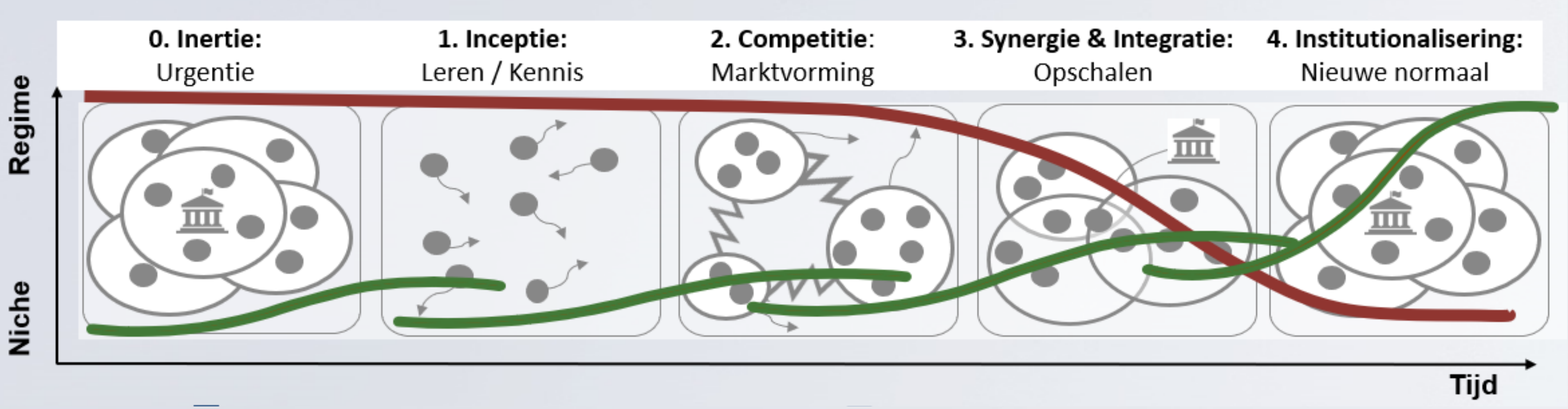
TRANSITIES GAAN DOOR FASEN

TRANSMISSION



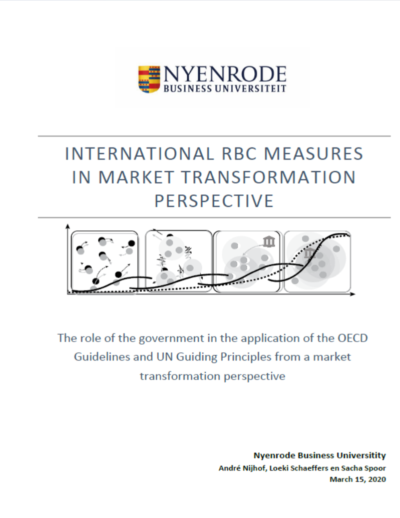
We gaan erkennen dat er een probleem is	We leren hoe het anders kan (alternatieven)	Markten leren het goede gedrag te belonen	Samen een sector strategie creëren	Achterblijvers voelen de gevolgen

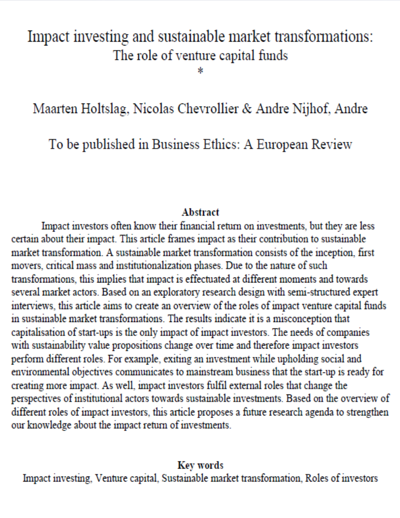
Strategische oplossingsrichtingen



1. Andere brandstoffen (bio fuels)
2. Electrisch vervoer
3. Lokale Ketens
4. True Price
5. Degrowth
6. ..

Open Source additional publications





Impact investing and sustainable market transformations:
The role of venture capital funds

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Abstract

Impact investors often know their financial return on investments, but they are less certain about their impact. This article frames impact as their contribution to sustainable market transformation. A sustainable market transformation consists of the inception, first movers, critical mass and institutionalization phases. Due to the nature of such transformations, this implies that impact is effectuated at different moments and towards several market actors. Based on an exploratory research design with semi-structured expert interviews, this article aims to create an overview of the roles of impact venture capital funds in sustainable market transformations. The results indicate it is a misconception that capitalisation of start-ups is the only impact of impact investors. The needs of companies with sustainability value propositions change over time and therefore impact investors perform different roles. For example, exiting an investment while upholding social and environmental objectives communicates to mainstream business that the start-up is ready for creating more impact. As well, impact investors fulfil external roles that change the perspectives of institutional actors towards sustainable investments. Based on the overview of different roles of impact investors, this article proposes a future research agenda to strengthen our knowledge about the impact return of investments.

Key words

Impact investing, Venture capital, Sustainable market transformation, Roles of investors

More information at:

www.leadsustainablechange.org/